



COMMODITY SUPPLEMENTAL FOOD PROGRAM
POLICY AND PROCEDURE MANUAL

Chapter 8

Financial Management, Records and Reports

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COMMODITY SUPPLEMENTAL FOOD PROGRAM

POLICY AND PROCEDURE MANUAL

SUBJECT:	Financial Management Systems	Chapter:	8
		Section:	8.1
REFERENCES:	7 CFR 247.9 through 247.14, US Treasury Department Circular 1075, and FMC 74-4	Page:	1 of 1
		Revised:	8-12-04

PURPOSE: To describe the financial management systems maintained to assure compliance with financial management regulations.

POLICY: There will be accurate, current and complete disclosure of the financial status of the Program in accordance with federal regulations.

PROCEDURES:

- A. The State of Missouri's SAM II system is a comprehensive, automated, financial management system that assures accurate and timely drawdown of federal funds. SAM II assigns each agency, bureau, program unique fund codes to which all purchases and expenditures for the program are coded. SAM II also provides access to a data warehouse of financial information that can be accessed almost any time throughout the month during regular business hours. The data warehouse provides timely reports of funds available and year to date expenditures.
- B. Local agencies are required by contract to follow state or federal procurement procedures. Both the State Agency and local agencies are required to maintain property inventory records for all equipment purchased in whole or in part with federal funds. State policy requires that property valued at \$1,000.00 or more purchased with state and/or federal funds must be inventoried and maintained on annual property inventory records at the state agency. In addition, these records are maintained on file at the respective agencies, and are monitored annually as part of the monitoring process.
- C. Funds are made available to each of the local CSFP agencies through contracts by the Missouri Department of Health and Senior Services. The contracts specify the services to be performed according to federal regulations and the state plan of operation. Contracts also specify the allocation of administrative funds. All payments for administrative funds are disbursed in the form of reimbursements for administrative costs incurred by the local agency under contract with the state and are recorded and monitored through SAM II. See Section 8.2 Administrative Costs.
- D. The local agencies are responsible for the cost of distributing the commodities from their location to recipients or other distribution sites. Contractors submit Attachment 8.1 – Record of Expenditures & Administrative Claim to request reimbursement of administrative costs incurred in the operation of the CSFP. Any claims containing expenses that do not reflect appropriate program expenditures will be adjusted pending further justification from the contractor.



COMMODITY SUPPLEMENTAL FOOD PROGRAM POLICY AND PROCEDURE MANUAL

SUBJECT: Administrative Costs	Chapter: 8
	Section: 8.2
REFERENCES: 7 CFR 247.11	Page: 1 of 2
	Revised: 8-12-04

PURPOSE: To provide guidance for the use of the Missouri Commodity Supplemental Food Program administrative funds.

POLICY: Funds provided to local agencies may be used to cover administrative costs identified in 7 CFR Part 247, amendments thereto, and in accordance with circulars and regulations referred to within 7 CFR Part 247.

PROCEDURES:

- A. Local agencies shall submit a budget annually projecting the amount of administrative funds to be expended based on project caseload authorizations.
- B. Examples of allowable costs include, but are not limited to:
 - 1. The cost of the certification process.
 - 2. The cost of nutrition education services provided to participants and parents and guardians of participants, and used for training local agency staff members.
 - 3. The cost of transporting food and of administering the food distribution system.
 - 4. The cost of interpreters and translators for Program materials.
 - 5. The cost of outreach services.
 - 6. The cost of audits and fair hearings.
 - 7. General administration including, but not limited to, personnel, warehousing, and insurance.
 - 8. The cost of monitoring and reviewing Program operations.
 - 9. The cost of transportation for participants to and from the local agency when the local agency has determined and documented the need for such assistance.
- C. Restrictions on allowable costs include:
 - 1. Local agencies wishing to use federal and/or state funds to purchase equipment valued at or above \$500.00 are required to obtain prior written approval from the



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State Agency by submitting Attachment 8-2 – Request for Authorization of Equipment Purchases. The State Agency must obtain prior written approval from the USDA MPRO for equipment purchased in whole or in part with federal funds in excess of \$5,000.00.

2. Local agencies wishing to use federal and/or state funds to purchase Automatic Data Processing equipment and systems will be required to obtain prior written approval from the State Agency using Attachment 8-2 – Request for Authorization of Equipment Purchases.



COMMODITY SUPPLEMENTAL FOOD PROGRAM POLICY AND PROCEDURE MANUAL

SUBJECT: Records and Reports	Chapter: 8
	Section: 8.3
REFERENCES: 7 CFR 247.13 and 7 CFR 250.6(r)	Page: 1 of 1
	Revised: 8-2-04

PURPOSE: To provide guidance for the Missouri Commodity Supplemental Food Program recordkeeping and reporting requirements.

POLICY: State and local agencies shall maintain accurate and complete records in accordance with federal and state regulations and policies and the contract scope of work.

PROCEDURES:

- A. All records and supporting documentation shall be retained for a period of 3 years following the end of the federal fiscal year to which the records pertain.
- B. All records shall be available during normal business hours for federal or state representatives to inspect, audit, and copy.
- C. To be acceptable for audit purposes, all financial and program performance reports shall be traceable to source documentation.
- D. Attachment 8.3 provides an outline of routine reports/forms and due dates. Following is a list of reports and appropriate policy references.
 1. Multi-food orders – See Section 5.1 and Attachments 5.1, 5.2, and 5.3.
 2. Form FNS-153 – See Section 5.5 and Attachments 5.4 and 5.5.
 3. Consignee Receipts – See Section 5.1.
 4. CACFP 302 Record of Expenditures and Administrative Claim – See Sections 8.1 and 8.2 and Attachment 8.2.
 5. Dual Participation Roster – See Section 2.10 and Attachment 2.9.
 6. Form FNS-191 Racial/Ethnic Group Participation – See Section 11.1 and Attachment 11.1.
 7. Form FNS-663 Commodity Acceptability Progress (CAP). Commodity acceptability information is collected at least once every 2 years. Currently, during even numbered years, report forms are provided to the State Agency by the USDA Regional Office and are due back to them by April 30.



MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES
DIVISION OF COMMUNITY HEALTH
COMMUNITY FOOD AND NUTRITION ASSISTANCE
COMMODITY SUPPLEMENTAL FOOD PROGRAM
RECORD OF EXPENDITURES AND ADMINISTRATIVE CLAIM

Attachment 8.1

NAME AND ADDRESS OF CONTRACTOR		CONTRACT NUMBER	
		EXPENDITURES FOR THE MONTH OF: (MM/YY)	
SALARIES AND FRINGE BENEFITS			
TELEPHONE			
POSTAGE			
PRINTING			
OFFICE SUPPLIES (LIST)			
EQUIPMENT (LIST): PRIOR APPROVAL REQUIRED			
TRAVEL (STAFF TRAVEL) ESTIMATED MILES PER MONTH x 12			
TRANSPORTATION COSTS			
SPACE AND FACILITIES			
OTHER COSTS (LIST)			
		TOTAL DIRECT COSTS	
INDIRECT COSTS (MAY NOT EXCEED 8% OF DIRECT COSTS)			
		GRAND TOTAL ALL COSTS	
SIGNATURE			
SIGNATURE BY THE AUTHORIZED REPRESENTATIVE CERTIFIES THAT: A. THE INFORMATION IS TRUE TO THE BEST OF MY KNOWLEDGE AND THAT RECORDS ARE AVAILABLE TO SUBSTANTIATE THE ABOVE EXPENDITURES. B. REIMBURSEMENT SHALL BE CLAIMED ONLY FOR ALLOWABLE PROGRAM COSTS. C. DEPARTMENT OFFICIALS MAY VERIFY INFORMATION. D. THE AUTHORIZED REPRESENTATIVE UNDERSTANDS THAT INFORMATION IS BEING GIVEN IN CONNECTION WITH THE RECEIPT OF FEDERAL FUNDS, AND THAT DELIBERATE MISREPRESENTATION MAY SUBJECT THE AUTHORIZED REPRESENTATIVE TO PROSECUTION UNDER APPLICABLE STATE AND FEDERAL CRIME STATUTES.			
SIGNATURE OF CSFP AUTHORIZED REPRESENTATIVE		TITLE	
SOCIAL SECURITY NUMBER		DATE	
MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES USE ONLY			
APPROVED BY		DATE	
TITLE			

**REQUEST FOR AUTHORIZATION
of
EQUIPMENT PURCHASE**

The following information must be sent to the Missouri Department of Health and Senior Services, Community Food and Nutrition Assistance, P.O. Box 570, Jefferson City, MO 65102 at least 45 days before purchase/requisition.

This form shall be completed before the purchase of equipment exceeding the cost of \$500.00.
.....

I hereby request permission to purchase the following item from CSFP Program funds:

Item _____ Quoted Price _____ Vendor _____

Description _____

Funding source to be used:

_____ Purchase can be paid for out of the currently available CSFP funds within the agency, i.e. current budget.

_____ The purchase will require an increase of \$ _____ in the amount of administrative funds available.

Justification:

_____ Required for startup of operation.

_____ Required for the operation of an additional site.

_____ Required for use by additional program staff personnel.

_____ Equipment currently available must be surplusd
I.D. Number _____ Condition _____

Provide narrative justification:

(Continue on reverse)

Basis for purchase:

_____ The item is to be used solely for the CSFP Program.

_____ Item purchase price is to be shared with _____ Program. Charge to each program is pro-rated on intended use.

Requested by _____
Name

Agency _____ Date

Approved by _____ Date _____
Name and Title

Contractor Report Schedule

Attachment 8.3

During the month of:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
submit Multi-food order for	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov

via email by no later than date specified on form, usually the 15th.

During the month of:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
submit FNS 153 for	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug

via email by no later than the 20th

Monthly fax (573-526-3679) completed Consignee Receipts as soon as possible after commodities are delivered.

Monthly fax (573-526-3679) or mail CACFP 302 Record of Expenditures and Administrative Claim
by the 15th of each month for the previous month's expences.

Semiannually submit Dual Participation Roster by the 15th of:	Jan	Jul
	for Jul - Dec	for Jan - Jun

Annually submit Form FNS-191 Racial/Ethnic Group Participation for the month of April by date to be announced.

Biannually submit Form FNS-663 Commodity Acceptability Progress (CAP) in accordance with guidance provided.

Schedule for monthly food orders and the FNS 153 from a different prespective:

Multi-food order for the month of	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
is due in the month of	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul

via email by no later than date specified on form, usually the 15th.

FNS 153 for the month of	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
is due by the 20th day of	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct

via email by no later than the 20th